

Article - Tax - General

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§1–307.

(a) (1) Subject to § 2–1257 of the State Government Article, on or before November 15 of the year before the evaluation date of a tax credit, the Department of Legislative Services shall submit to the General Assembly an evaluation report on the tax credit.

(2) The Department of Legislative Services shall make copies of the report available to the public.

(b) The report required under subsection (a) of this section shall discuss:

(1) the purpose for which the tax credit was established;

(2) whether the original intent of the tax credit is still appropriate;

(3) whether the tax credit is meeting its objectives;

(4) whether the purposes of the tax credit could be more efficiently and effectively carried out through alternative methods; and

(5) the costs of providing the tax credit, including the administrative cost to the State and lost revenues to the State and local governments.

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